



DEPARTMENT OF THE ARMY  
UNITED STATES ARMY GARRISON - WIESBADEN  
UNIT 29623  
APO AE 09096-0051



*WHAT IS UTAP?*

THE FINANCE MINISTRIES OF EUROPE AND NATO FORCES ESTABLISHED THE UTILITY TAX AVOIDANCE PROGRAM (UTAP) IN SEPTEMBER 1990 TO ALLOW TAX-FREE UTILITY BILLING TO AUTHORIZED PATRONS WITH PARTICIPATING UTILITY COMPANIES.

***WHAT DO YOU SAVE ON UTILITIES?***

Electricity 19% Mwst and 11% additional tax  
Natural Gas 19% Mwst  
Water 7% Mwst

***HOW UTAP WORKS:***

After processing your paperwork the TRO office arranges for you to receive tax-free billing. And is your point of contact with the participating utility company creating an open line of communication. In the same instance

***SERVICES PROVIDED BY THE PROGRAM:***

Answer related utility questions.  
Help determine and explain bills.  
No security deposits on utilities.  
No hassle in dealing with VAT forms as they are not used for this program.  
The program will save the U.S. Government TAX Payer money if you are award LOA.  
We can also assist in set-up your utilities, if wishing to contract service with ESWE or Suwag.

**ENROLLMENT REQUIREMENTS:**

- Rental Agreement or Proof of Ownership
- Official Orders (documentation identifying DEROS) SF 50 or NAF 3434
- \$77.00 Enrollment Fee (Cash, Check, Credit Card or Money Order)
- UTAP Application, complete with Utility Meter Number(s) and Utility Meter Reading(s)
- Bank Account that allows automatic debit bill pay
- \*Enrollment is done by appointment only on Mon, Wed, & Fri 0930-1130 and 1430-1700
- \*All other issues, questions, and problems can be handled by walk-in on Tues or Thurs
- \*Enrollment packets will not be accepted without ALL required documents & readings.

**\*\*UTAP falls under the TRO and is regulated by AE Regulation 215-6\*\***

**\*\* When enrolled in UTAP, you are required to provide the UTAP office with final readings from your utility meter at the time of move-out \*\***

For more information, contact the Wiesbaden Tax Relief Office

DSN: 337-7456 CIV: 0611-705-7456

david.s.godwin@eur.army.mil

Alt. Number DSN: 337-1780 CIV: 0611-705-1780

FAX: 337-7455 CIV: 0611-705-7455

Hours of Operation: M-F 0930-1730

Closed on Weekends and Federal Holidays



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IMEU-WSB-MWN

**MEMORANDUM OF AGREEMENT WITH USAG-WIESBADEN**

**SUBJECT: Request for Enrollment in the Utility Tax Avoidance Program (UTAP)**

1. Reference: Army in Europe Regulation, AER 215-6, 24 Jan. 2003
2. Request the Wiesbaden Garrison Morale, Welfare, and Recreation Fund (GMWRF) enroll me in UTAP. With my enrollment, I agree to the following conditions.
  - a. I agree to a one-time fee of \$77.00 to the GMWRF to defray administrative cost for enrollment in UTAP and to pay additional fees related to changing utility companies should the GMWRF charge a fee.
  - b. I understand that GMWRF will arrange with the requested utility company to bill me without taxes.
  - c. I understand that GMWRF is acting as my agent and is not responsible for payment of my bills.
  - d. I understand I am responsible for such bills and agree to establish, from my local bank account, an automatic bank draft to the utility company in accordance with their payment schedules.
  - e. I understand that with a third notice for late payment from the utility, the Garrison prepares a request for removal from the UTAP program. This is forwarded to the Garrison Commander for signature.
  - f. I understand I am liable for payment of penalties and/or administrative costs of the utility company due to late payments.
  - g. I agree, in the event government or Nonappropriated Funds (NAF) are used to settle my indebtedness to a utility company, to collection from my pay of the amounts due the utility company or GMWRF resulting from my enrollment in this program.
  - h. I certify that I am currently not indebted to the utility company providing the services for which I seek tax relief.
  - i. I certify the tax-free delivery of services is for my or my family's use and that such delivery will not benefit any other individual or business.
  - j. I understand it is my responsibility to notify the GMWRF with my final utility meter readings at the time of vacating my economy quarters so the UTAP office can assist in obtaining my final bill(s).
  - k. I agree to keep my local bank account open for 60 days after departure for payment of outstanding bills and/or receipt of credits related to overpayment.
  - l. I understand customer assistance is provided only for companies under contract with the GMWRF.

I have read and understand the terms of my application for the UTAP program.

Signature: \_\_\_\_\_ Date

IMEU-WSB-MWN

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**UTAP APPLICATION**  
**PLEASE PRINT ALL INFORMATION CLEARLY**

Sponsor's Name \_\_\_\_\_  
Last First MI

SSN \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Grade \_\_\_\_\_

Branch \_\_\_\_\_ Deros \_\_\_\_\_

Spouse's Name \_\_\_\_\_  
Last First MI

Unit/Organization \_\_\_\_\_

Mailing Address: CMR \_\_\_\_\_ Box \_\_\_\_\_ APO \_\_\_\_\_

DUTY PHONE \_\_\_\_\_ EMAIL: \_\_\_\_\_

HOME PHONE \_\_\_\_\_ CELL PHONE: \_\_\_\_\_

TRANSFER FROM ANOTHER UTAP PROGRAM? NO \_\_\_\_\_ YES \_\_\_\_\_ FROM \_\_\_\_\_

Retired Military: Y N (circle one) Branch of service \_\_\_\_\_

Economy Address:

Street and house number: \_\_\_\_\_

Postal Code and Town: \_\_\_\_\_

Effective date of move in \_\_\_\_\_

Name on Lease (Sponsor): \_\_\_\_\_

Bank Institution: \_\_\_\_\_

Konto Nr./Account Number: \_\_\_\_\_

BLZ Nr: \_\_\_\_\_

IMEU-WSB-MWN

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STROM / ELECTRIC CO. \_\_\_\_\_ CUSTOMER NR. \_\_\_\_\_

Zähler/Meter Nr. \_\_\_\_\_ Stand/Reading \_\_\_\_\_

Zähler/Meter Nr. \_\_\_\_\_ Stand/Reading \_\_\_\_\_

Zähler/Meter Nr. \_\_\_\_\_ Stand/Reading \_\_\_\_\_

GAS / GAS CO. \_\_\_\_\_ CUSTOMER NR. \_\_\_\_\_

Zähler/Meter Nr. \_\_\_\_\_ Stand/Reading \_\_\_\_\_

WASSER / WATER CO. \_\_\_\_\_ CUSTOMER NR. \_\_\_\_\_

Zähler/Meter Nr. \_\_\_\_\_ Stand/Reading \_\_\_\_\_

Name of previous Tenant: \_\_\_\_\_

Members in Household: \_\_\_\_\_

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QUESTIONS? Contact the Wiesbaden Tax Relief Office, DSN: 337-7456 or CIV: 0611-705-7456 FAX: 337-7456 FAX CIV: 0611-705-7455 [david.s.godwin@eur.army.mil](mailto:david.s.godwin@eur.army.mil)

\_\_\_\_\_  
(CUSTOMER SIGNATURE)

\_\_\_\_\_  
(DATE)

RECEIVED TRO: \_\_\_\_\_ DATE: \_\_\_\_\_

DATA REQUIRED BY THE PRIVACY ACT OF 1974 (5 USC 5522)

The following personal data is provided IAW paragraph 2.

Authority 10 USC Section 3012 and the Supplementary Agreement to the NATO SOFA Article 67, paragraph 3a. (a) (1), and USAREUR Reg 215-6/USAFE Reg 176-1 Administration of Value Added Tax (Vat) Relief in the Federal Republic of Germany.

Principal Purposes: For MWR Fund Manager to verify eligibility of applicant and obtain requested tax relief.

Routine Uses: To provide information needed to process document for tax relief on utility bills.

Mandatory or Voluntary Disclosure and Effect of not Providing Information: Disclosure of information is voluntary, however, tax relief cannot be provided without requested information.